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pc  
**Before the first paragraph, please insert:**

This application is a divisional application of U.S. Application Serial No. 09/905,330 filed on July 13, 2001, entitled "Tunneling Magnetoresistive Element And Method Of Manufacturing The Same" <sup>now US. PAT. 6,751,073,</sup>

**In the Specification**

Please amend the paragraph on page 16, lines 15-16 as follows:

(Amended) ~~AA~~another method of manufacturing a tunneling magnetoresistive element of the present invention comprises:

Please amend the paragraph on page 16, lines 17-23 as follows:

(Amended) ~~(g)~~(a) the step of forming an electrode layer on a substrate, and then laminating an antiferromagnetic layer, a pinned magnetic layer in which magnetization is pinned in a predetermined direction by an exchange coupling magnetic field with the antiferromagnetic layer, an insulating barrier layer and a free magnetic layer in turn from the bottom to form a multilayer film;

Please amend the paragraph on page 16, lines 24-26 as follows:

(Amended) ~~(h)~~(b) the step of forming, on a sensitive zone of the multilayer film, a lift-off resist layer having notched portions formed on the lower side thereof;

Please amend the paragraph beginning on page 16, line 27 and ending on page 17, line 2 as follows:

(Amended) ~~(i)~~(c) the step of removing both sides of the multilayer film leaving at least a portion of the multilayer film below the resist layer;

Please amend the paragraph on page 17, lines 3-7 as follows:

(Amended) ~~(j)~~(d) the step of forming insulating layers on both sides of the multilayer film so that the multilayer film-side ends of the upper surfaces of the insulating layers are lower than both ends of the upper surface of the free magnetic layer;

Please amend the paragraph on page 17, lines 8-12 as follows: